

EXHIBIT B

[coat of arms of the
Commonwealth of Puerto Rico
Department of the Treasury]

Commonwealth of Puerto Rico
Treasury Department
Internal Revenue Area
Consumption Tax Bureau

November 29, 2016

Ms. Nancy Díaz
Accounting Manager
Mitsubishi Motors Sales of Caribbean, Inc.
Road 2 Km. 20.1 Candelaria Ward
Toa Baja, PR 00949

DENIAL OF EXCISE TAX REFUND

We have completed our evaluation of your claim for refund of excise taxes paid received on October 20, 2016, for the following motor vehicles:

Make	Model	Year	Serial Number	Amount Claimed
Mitsubishi	Outlander	2017	JA4JZ4AX3HZ002887	\$634.19
Mitsubishi	Outlander	2017	JA4JZ4AXXHZ003101	\$634.19
Mitsubishi	Outlander	2017	JA4JZ4AX9HZ003509	\$634.19
Mitsubishi	Outlander	2017	JA4JZ4AX9HZ002828	\$634.19
Mitsubishi	Outlander	2017	JA4JZ4AX8HZ003484	\$634.19
Mitsubishi	Outlander	2017	JA4JZ4AX7HZ003444	\$634.19

Your request has been denied. The value declared at the time of introducing the vehicles does not reasonably reflect the Taxable Price in Puerto Rico, in accordance with Article 2011(c)(2)-1 of Regulation 7437 of December 14, 2007 and the corresponding Sections 3010.01(10) and (11) of the 2011 Puerto Rico Internal Revenue Code, as amended (the "Code").

However, if you do not agree with this decision, you may appeal before the Court of First Instance in the manner required by law within thirty (30) days following the date in which such notice was mailed, as established by Section 6025.01 of the Code.

[signed]
Myrna Y. Medina Massanet, Esq.
Director
Consumption Tax Bureau

[I hereby certify that I am fluent in both Spanish and English and
that this is a true and accurate translation to the best of my abilities.


Margot A. Acevedo Chabert
FCICE Certificate No. 06-001]

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Make	Model	Year	Serial Number	Amount Claimed
Mitsubishi	Outlander	2016	JA4JZ4AX1GZ012660	\$668.23
Mitsubishi	Outlander	2016	JA4JZ4AX0GZ000920	\$668.23
Mitsubishi	Outlander	2016	JA4JZ4AX4GZ001522	\$668.23
Mitsubishi	Outlander	2016	JA4JZ4AXXGZ043838	\$668.23
Mitsubishi	Outlander	2016	JA4JZ4AX0GZ016132	\$668.23
Mitsubishi	Outlander	2016	JA4JZ4AX0GZ016292	\$668.23
Mitsubishi	Outlander	2016	JA4JZ4AX8GZ042753	\$668.23
Mitsubishi	Outlander	2016	JA4JZ4AXXGZ012301	\$668.23

Your request has been denied. The value declared at the time of introducing the vehicles does not reasonably reflect the Taxable Price in Puerto Rico, in accordance with Article 2011(c)(2)-1 of Regulation 7437 of December 14, 2007 and the corresponding Sections 3010.01(10) and (11) of the 2011 Puerto Rico Internal Revenue Code, as amended (the "Code").

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Make	Model	Year	Serial Number	Amount Claimed
Mitsubishi	Lancer	2017	JA32U2FU8HU001242	\$28.99
Mitsubishi	Lancer	2017	JA32U2FU8HU001032	\$15.59
Mitsubishi	Lancer	2017	JA32U2FU1HU001051	\$15.59
Mitsubishi	Lancer	2017	JA32U2FU2HU001463	\$15.59
Mitsubishi	Lancer	2017	JA32U2FU2HU001489	\$15.59
Mitsubishi	Lancer	2017	JA32U2FU1HU000739	\$15.59
Mitsubishi	Lancer	2017	JA32U2FU6HU000753	\$15.59
Mitsubishi	Lancer	2017	JA32U2FU8HU001059	\$179.47
Mitsubishi	Lancer	2017	JA32U2FU1HU000918	\$179.47
Mitsubishi	Lancer	2017	JA32U2FU2HU001107	\$46.31
Mitsubishi	Lancer	2017	JA32U2FU5HU001439	\$120.77

Your request has been denied. The value declared at the time of introducing the vehicles does not reasonably reflect the Taxable Price in Puerto Rico, in accordance with Article 2011(c)(2)-1 of Regulation 7437 of December 14, 2007 and the corresponding Sections 3010.01(10) and (11) of the 2011 Puerto Rico Internal Revenue Code, as amended (the "Code").

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We have completed our evaluation of your claim for refund of excise taxes paid received on October 20, 2016, for the following motor vehicles:

Make	Model	Year	Serial Number	Amount Claimed
Mitsubishi	Outlander Sport	2017	JA4AP4AU0HZ000915	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AU6HZ002734	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AU4HZ001937	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AUXHZ000727	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AU9HZ003473	\$412.94
Mitsubishi	Outlander Sport	2017	JA4AP4AUXHZ002932	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AU0HZ000834	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AU8HZ002481	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AUXHZ003367	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AU1HZ003211	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AU4HZ002022	\$412.94
Mitsubishi	Outlander Sport	2017	JA4AP4AU8HZ002976	\$412.94
Mitsubishi	Outlander Sport	2017	JA4AP4AU8HZ003481	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AU2HZ003217	\$412.94
Mitsubishi	Outlander Sport	2017	JA4AP4AU6HZ002782	\$412.94
Mitsubishi	Outlander Sport	2017	JA4AP4AU0HZ001191	\$412.94
Mitsubishi	Outlander Sport	2017	JA4AP4AU8HZ002315	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AU9HZ003277	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AU9HZ001335	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AU5HZ000442	\$412.94
Mitsubishi	Outlander Sport	2017	JA4AP4AU6HZ001793	\$412.94
Mitsubishi	Outlander Sport	2017	JA4AP4AU4HZ002618	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AU6HZ002409	\$412.94
Mitsubishi	Outlander Sport	2017	JA4AP4AU6HZ002197	\$211.93

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November 29, 2016
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Mitsubishi	Outlander Sport	2017	JA4AP4AU4HZ002618	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AU6HZ002409	\$412.94
Mitsubishi	Outlander Sport	2017	JA4AP4AU6HZ002197	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AU2HZ003086	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AU5HZ001476	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AU2HZ003072	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AU7HZ001737	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AU5HZ001187	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AU0HZ001028	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AU6HZ003074	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AU7HZ002791	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AU3HZ000441	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AU9HZ001884	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AU6HZ001308	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AUXHZ001571	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AU3HZ000570	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AU0HZ003376	\$412.94
Mitsubishi	Outlander Sport	2017	JA4AP4AU7HZ002242	\$412.94
Mitsubishi	Outlander Sport	2017	JA4AP4AU3HZ000794	\$412.94
Mitsubishi	Outlander Sport	2017	JA4AP4AU9HZ000623	\$412.94
Mitsubishi	Outlander Sport	2017	JA4AP4AU7HZ001429	\$412.94
Mitsubishi	Outlander Sport	2017	JA4AP4AU2HZ002827	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AU4HZ000349	\$211.93
Mitsubishi	Outlander Sport	2017	JA4AP4AUXHZ002512	\$211.93

Your request has been denied. The value declared at the time of introducing the vehicles does not reasonably reflect the Taxable Price in Puerto Rico, in accordance with Article 2011(c)(2)-1 of Regulation 7437 of December 14, 2007 and the corresponding Sections 3010.01(10) and (11) of the 2011 Puerto Rico Internal Revenue Code, as amended (the "Code").

However, if you do not agree with this decision, you may appeal before the Court of First Instance in the manner required by law within thirty (30) days following the date in which such notice was mailed, as established by Section 6025.01 of the Code.

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Myrna Y. Medina Massanet, Esq.
Director
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DENIAL OF EXCISE TAX REFUND

We have completed our evaluation of your claim for refund of excise taxes paid received on October 20, 2016, for the following motor vehicles:

Make	Model	Year	Serial Number	Amount Claimed
Mitsubishi	Mirage	2017	ML32A4HJ1HH008862	\$181,09
Mitsubishi	Mirage	2017	ML32A3HJ3HH009084	\$314,85

Your request has been denied. The value declared at the time of introducing the vehicles does not reasonably reflect the Taxable Price in Puerto Rico, in accordance with Article 2011(c)(2)-1 of Regulation 7437 of December 14, 2007 and the corresponding Sections 3010.01(10) and (11) of the 2011 Puerto Rico Internal Revenue Code, as amended (the "Code").

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We have completed our evaluation of your claim for refund of excise taxes paid received on October 20, 2016, for the following motor vehicles:

Make	Model	Year	Serial Number	Amount Claimed
Mitsubishi	Mirage	2017	ML32A4HJ7HH012530	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ7HH011877	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ8HH012843	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ2HH012486	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ6HH012851	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ2HH012497	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ4HH012680	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ5HH012316	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ6HH011675	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ8HH012424	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ6HH012423	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ0HH012864	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ6HH012826	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ9HH012755	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ7HH012463	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ2HH012810	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ1HH011681	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ7HH011393	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ4HH012534	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ6HH012776	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJXHH011677	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ8HH012567	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ4HH012856	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ4HH012808	\$25.61

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Page 2

Mitsubishi	Mirage	2017	ML32A4HJ4HH012866	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ4HH012808	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ6HH012466	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ7HH012448	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ1HH012703	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ6HH011885	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ0HH012644	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJXHH012702	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ0HH011803	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ2HH011687	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ2HH012533	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ3HH012315	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ2HH012838	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ3HH012640	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ3HH011228	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ0HH012532	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ1HH012734	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ6HH012485	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ3HH011861	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ7HH012382	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ5HH012458	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ3HH012573	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJXHH012781	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ7HH012513	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ4HH012520	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ4HH012811	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ7HH012432	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ6HH011305	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ1HH012460	\$25.61

Your request has been denied. The value declared at the time of introducing the vehicles does not reasonably reflect the Taxable Price in Puerto Rico, in accordance with Article 2011(c)(2)-1 of Regulation 7437 of December 14, 2007 and the corresponding Sections 3010.01(10) and (11) of the 2011 Puerto Rico Internal Revenue Code, as amended (the "Code").

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Make	Model	Year	Serial Number	Amount Claimed
Mitsubishi	Outlander Sport	2017	JA4AP4AU2HZ001631	\$19.64

Your request has been denied. The value declared at the time of introducing the vehicles does not reasonably reflect the Taxable Price in Puerto Rico, in accordance with Article 2011(c)(2)-1 of Regulation 7437 of December 14, 2007 and the corresponding Sections 3010.01(10) and (11) of the 2011 Puerto Rico Internal Revenue Code, as amended (the "Code").

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